

REMARKS

Favorable reconsideration of this application as presently amended and in light of the following discussion is respectfully requested.

Claims 27-34 are pending in the present application. Claim 27 is amended by the present amendment.

In the Notice of Allowance of September 3, 2004, Claims 27-34 were allowed.

After inspecting the allowed claims, Applicants have noted that pending independent Claim 27 recites in line 3 and in line 9 the terms "first region" and "second region" reversed. On October 28, 2004, Applicants' representative discussed with Examiner Ngo about this matter and Examiner Ngo suggested filing the present amendment to correct the above noted reversion. Applicants thank Examiner Ngo for the courtesy of the telephone discussion of October 28, 2004.

Regarding the above noted reversion, Applicants respectfully submit that as shown in Figure 7, a supporting substrate 31 includes a first region (right hand side of Figure 7) formed below a buried oxide layer 32 and the first region has a surface located at a position higher than a surface JS of a second region (left hand side of Figure 7). Pending Claim 27 recites in lines 2-3, "a surface of the first region having a position lower than a position of a surface of the second region" and in line 4, "a buried oxide layer formed on the first region." Thus, the first and second regions shown in Figure 7 and disclosed in the specification at page 14, line 27, to page 15, line 14, correspond to the second and first regions recited in line 3 of pending Claim 27, respectively. The same reversion between the first and second regions occurred in pending Claim 27 at line 9.

Therefore, Applicants respectfully request entry of the present amendment to correct the reversion of the first and second regions in Claim 27. No new matter has been added. Further, Applicants respectfully submit that the present amendment does not change the

scope of the claims and substituting the first region with the second region in lines 3 and 9 of pending Claim 27 does not require additional search or examination.

Consequently, in light of the above discussion and in view of the present amendment, the present application is believed to be in condition for allowance and an early and favorable action to that effect is respectfully requested.

Respectfully submitted,

OBLON, SPIVAK, McCLELLAND,
MAIER & NEUSTADT, P.C.

Customer Number

22850

Tel: (703) 413-3000
Fax: (703) 413 -2220
(OSMMN 06/04)
EHK/RFF

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Eckhard H. Kuesters
Attorney of Record
Registration No. 28,870

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